JAN 19 2000

PLAZA ENTERTAINMENT, INC.

c / o FilmWorks ~ 304 N. Edinburgh, Los Angeles, CA 90048
Tel. (323) 655-1385 / Fax (323) 655-8798

MEMORANDUM

January 14, 2000

TO: JOE GEREK
WRS FILM & VIDEO LABS, INC.

FROM: ERIC PARKINSON

RE: LOCK BOX COLLECTIONS

Dear Joe:

In respect of Plaza's large and severely past due balance with WRS, this letter authorizes WRS to keep 100% of the two most recent payments into the Lock Box account. Namely, the payment of USD $1,000 from Bridgestone Multimedia Group, and the payment of USD $1,850.75 from Vision Video.

Sincerely,

Eric Parkinson,
President

EXHIBIT
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